| Appropriation Or Fund Account | | | Accoun | nt Symbol | • | | | | | | |
|---|--------------|-----|------------|-----------|-----|---------------------------|--|-------------------------------|-------------------|---------------------------------|--------------------------|
| | Period Of | De | | Account | Sub | Balances, Beginning Of | Appropriations And Other Obligational | Transfers Borrowings And | Outlays | Balances Withdrawn And Other | Balances, End Of |
| Title | Availability | Reg | Tr From | Number | No. | Fiscal Year | Authority ¹ | Investment (Net) ² | (Net) | Transactions ³ | Fiscal Year4 |
| | | Neg | 110111 | | | | | | | | |
| Office Of Personnel Management | | | | | | | | | | | |
| | | | | | | | | | | | |
| General Fund Accounts | | | | | | | | | | | |
| Salaries And Expenses, Office Of Personnel Management | | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | 2002 | 24 | | 0100 | | | 96,127,000.00 | | 90,331,139.71 | | 5,795,860.29 |
| | 52001 | | | | | -21,988,606.40 | · · · | | -21,937,082.06 | | -51,524.34 |
| | 1999-2001 | | | | | 398,132.04 | | | 48,160.29 | | 349,971.75 |
| | 52000 | | | | | 21,123,876.96 | | | -1,534,148.66 | | 22,658,025.62 |
| | 51999 | | | | | 15,849,035.49 | | | 5,888,302.28 | | 9,960,733.21 |
| | 1998 | | | | | 11,505,959.27 | | | 2,970,932.17 | | 8,535,027.10 |
| | 1997 | | | | | 5,010,008.49 | | | 2,009,693.08 | 3,000,315.41 | |
| | 1996 | | | | | -2,101,962.08 | | | -2,101,962.08 | | |
| | No Year | | | | | 2,925,182.99 | 3,200,000.00 | | -2,772,396.22 | | 8,897,579.21 |
| Funds Held Outside The Treasury | 2001 | | | | | 29,350.00 | | | | | 29,350.00 |
| Accounts Receivable | | | | | | 640,582,407.47 | | | | 16,304,194.25 | 24,278,213.22 |
| Unfilled Customer Orders | | | | | | 611,935,658.97 | | | | -31,748,738.41 | 43,684,397.38 |
| Fund Equities: | | | | | | | | | | | |
| Unobligated Balances (Expired) | | | | | | 6-10,734,286.14 | | | | 23,651,144.31 | -34,385,430.45 |
| Unobligated Balances (Unexpired) | | | | | | 6-6,716,903.10 | | | | 659,032.32 | -7,375,935.42 |
| Accounts Payable | | | | | | 6-14,352,364.00 | | | | -7,214,393.58 | -7,137,970.42 |
| Undelivered Orders | | | | | | 6-53,465,489.96 | | | | -10,823,777.30 | -42,641,712.66 |
| | Subtotal | 24 | | 0100 | | -0- | 99,327,000.00 | | 72,902,638.51 | -6,172,223.00 | 32,596,584.49 |
| Payment To Civil Service Retirement And Disability Fund, | | | | | | | | | | | |
| Office Of Personnel Management | | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | 2002 | 24 | | 0200 | | | 22,108,353,086.00 | | 22,108,353,086.00 | | |
| Government Payment For Annuitants, Employees' Health | | | | | | | | | | | |
| Benefits, Office Of Personnel Management | | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 0206 | | 550,489,355.23 | 6,070,731,552.95 | | 6,015,727,094.18 | | 605,493,814.00 |
| Fund Equities: | | | | | | | | | | | |
| Accounts Payable | | | | | | -550,489,355.23 | | | | 55,004,458.77 | -605,493,814.00 |
| | Subtotal | 24 | | 0206 | | -0- | 6,070,731,552.95 | | 6,015,727,094.18 | 55,004,458.77 | -0- |
| Office Of Inspector General, Office Of Personnel Management | | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | 2002 | 24 | | 0400 | | | 1,498,000.00 | | 3,865,085.85 | | 7-2,367,085.85 |
| | 2001 | | | | | -3,107,205.84 | | | -2,740,687.88 | | ⁷ -366,517.96 |
| | 2000 | | | | | -284,992.98 | | | -314,757.98 | | 29,765.00 |
| | 1999 | | | | | -248,269.39 | | | - 68,419.31 | | ⁷ -316,688.70 |

| Appropriation Or Fund Account | | | Accour | nt Symbol | • | duons, odudys, dna | | | | | |
|--|---------------------------|-----------|-------------------|-------------------|------------|--|--|--|------------------|--|---|
| Title | Period Of Availability | De Reg | ept Tr From | Account Number | Sub No. | Balances, Beginning Of Fiscal Year | Appropriations And Other Obligational Authority ¹ | Transfers Borrowings And Investment (Net) ² | Outlays (Net) | Balances Withdrawn And Other Transactions ³ | Balances, End Of Fiscal Year ⁴ |
| | 54000 | | | | | 954 959 97 | | | 00.044.04 | | 000 0 44 75 |
| | ⁵ 1998 | | | | | -956,052.97 | | | -23,211.24 | 4 000 700 04 | -932,841.73 |
| | 1997 | | | | | 1,990,179.96 | | | -3,528.88 | | |
| Accounts Receivable | 1996 | | | | | -475,758.23 6,180,372.85 | | | -475,758.23 | 2,953,999.94 | 3,226,372.91 |
| Unfilled Customer Orders | | | | | | 0,180,372.83 | | | | -765,902.00 | 3,226,372.91 765,902.00 |
| Fund Equities: | | | | | | | | | | -705,902.00 | 700,902.00 |
| Unobligated Balances (Expired) | | | | | | -2,723,852.94 | | | | -2,147,620.73 | -576,232.21 |
| Accounts Payable | | | | | | -16,646.99 | | | | 153,524.96 | -170,171.95 |
| Undelivered Orders | | | | | | -357,773.47 | | | | -132,430.23 | -225,343.24 |
| | Subtotal | 24 | | 0400 | | -0- | 1,498,000.00 | | 375,560.95 | | -932,841.73 |
| Government Payment For Annuitants, Employee Life Insurance Benefits, Office Of Personnel Management | | | | | | | | | · | | |
| Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 0500 | | 3,429,336.84 | 33,012,415.28 | | - 32,809,329.56 | | 3,632,422.56 |
| Fund Equities: | | | | | | 0.400.004.04 | | | | 000 005 70 | 0.400.400.54 |
| Accounts Payable | Subtotal | 24 | | 0500 | | -3,429,336.84 -0- | 22.012.415.20 | | 22,000,220,57 | 203,085.72 203,085.72 | -3,632,422.56 |
| OPM Building Delegation Fund, Office Of Personnel Management ⁵ Fund Resources: | Subloidi | 24 | | 0300 | | -0- | 33,012,415.28 | | 32,809,329.56 | 203,003.72 | -0 |
| Undisbursed Funds | No Year | 24 | | 0600 | | -5,426,881.99 | | | -5,285,782.50 | | -141,099.49 |
| Accounts Receivable | | | | | | 6,030,564.06 | | | | 6,030,564.06 | |
| Fund Equities: | | | | | | | | | | | |
| Accounts Payable | | | | | | -41,603.22 | | | | -41,603.22 | |
| Undelivered Orders | | | | | | -562,078.85 | | | | -562,078.85 | |
| | Subtotal | 24 | | 0600 | | -0- | | | -5,285,782.50 | 5,426,881.99 | -141,099.49 |
| Intragovernmental Funds | | | | | | | | | | | |
| Revolving Fund, Undistributed Sibac Chargebacks For Washington, DC, Office Of Personnel Management | | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 4571 | 24 | 34,159,578.47 | | | - 102,397,234.87 | | 136,556,813.34 |
| Accounts Receivable | | | | | | 636,553,901.73 | | | | -42,975,272.05 | |
| Unfilled Customer Orders | | | | | | 630,230,758.18 | | | | -21,532,602.21 | 51,763,360.39 |
| Fund Equities: Unobligated Balances (Unexpired) | | | | | | 6-42,607,405.68 | | | | 67,601,446.19 | -110,208,851.87 |
| Accounts Payable | | | | | | °-42,607,405.68 6-3,378,620.67 | | | | 33,276,644.31 | -110,208,851.87 |
| Undelivered Orders | | | | | | 6-54,958,212.03 | | | | 66,027,018.63 | |
| S.Molivorod Ordoro | Subtotal | 24 | | 4571 | | -0- | | | -102,397,234.87 | 102,397,234.87 | -120,763,230.00 |

| Peach of the Control | Appropriation Or Fund Account | | | Account S | | | Balances, | Appropriations And | Transfers | | Balances Withdrawn | Balances, |
|--|---------------------------------------|-----------|-----|-----------|---------|-----|--------------------|--------------------|--------------------|-------------------|--------------------|---------------------|
| Title Availability Reg From Ambor No. Piscal Year Authority Presented Public Publi | | Period Of | D | ept | Account | Suh | · | | | , | | |
| Old Service Politement Abord Sestinity Fund, Office of Personnel Management Fund Resource: Understand Execution Understand Exec | Title | | Reg | | | | | - | 3 | (Net) | | |
| Old Service Politement Abord Sestinity Fund, Office of Personnel Management Fund Resource: Understand Execution Understand Exec | | | | | | | | | | | | |
| Personnel Management Franch Resources Undestrated Funds Ne Year 24 8135 31,431,348.62 30,070,135,440.42 3100,600,002.38 48,999,822,623.88 26,443.89 27,775,771,149,003 17,765,772 17,765, | Trust Fund Accounts | | | | | | | | | | | |
| Unresided Discourt Of Investments No Year 24 8135 31.413.66.60 30.070,735.46.62 31.65.69.60.00 48,969.02.07.31.88 74.413.62 74.55.67.61 | _ | | | | | | | | | | | |
| Lineatized Discourt On Investments Lineatize | Fund Resources: | | | | | | | | | | | |
| Procedure Proc | Undisbursed Funds | No Year | 24 | | 8135 | | 31,431,348.62 | 80,070,135,460.42 | -31,105,600,602.38 | 48,969,822,623.88 | | 26,143,582.78 |
| Find Equations (Unospherical) Subtidate of Salarious (Unospherical) Subtidate of | Unrealized Discount On Investments | | | | | | -2,526,256.84 | | 820,984.00 | | | -1,705,272.84 |
| Complayed Balances (Unexpired) Accounts Psychia | Investments In Public Debt Securities | | | | | | 542,608,369,405.32 | | 31,104,779,618.38 | | | 573,713,149,023.70 |
| Accounts Payable Subtools 24 8135 Employees' Life Insurance Fund, Office Of Personnel Management Fund Resources: Lindistursed Funds Investments Investments Investments Investments Investments in Pakin Debt Securities Employees' Life Insurance Fund, Office Of Personnel Management Fund Resources: Lindistursed Funds Investments | · | | | | | | | | | | | |
| Subtools 24 8135 -0 80,070,135,460,42 48,968,822,623.88 31,100,312,836.56 | | | | | | | | | | | | -569,486,875,040.18 |
| Employees Life Insurance Fund, Office Of Personnel Management Fund Resources Undishused Funds No Yen 24 8424 2,819,397,17 -1,538,075,105,51 -1,539,071,951,19 4,716,742 549,402,008 1,699,402,0000 25,349,819,819,000 25,349,819,000 25,349,819,000 25,349,819,000 | Accounts Payable | | | | | | -4,118,788,191.20 | | | | | -4,250,712,293.46 |
| Maragement Fund Resources Undistursed Funds No Year 24 8424 2,819,397.17 -1,538,075,105.51 -1,539,971,951.19 4,716,242 427,535,114.13 -1,238,675,105.51 -1,539,971,951.19 4,716,242 3,49,410,000 25,349,819,000 25 | | Subtotal | 24 | | 8135 | | -0- | 80,070,135,460.42 | | 48,969,822,623.88 | 31,100,312,836.54 | -0 |
| Undisbursed Funds Unrealized Discount On Investments Investments in Public Debt Securities Employees Life Insurance Fund, Office Of Personnel Management - Continued Fund Resources - Continued: Accounts Receivable Fund Equilies: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 842 8424 | Management | | | | | | | | | | | |
| Urrealized Discount On Investments In Public Dett Securities Employees: Life Instrumer Fund, Office Of Personnel Management – Continued: Accounts Receivable Fund Equities: Unobligated Balances (Uhexpired) Accounts Payable Subtotal 24 8424 —————————————————————————————————— | | NI V | 0.4 | | 0404 | | 0.040.007.47 | | 4 500 075 405 54 | 4 500 074 054 40 | | 4 74 / 0 40 05 |
| Investments in Public Debt Securities Employees' Life Insurance Fund, Office Of Personnel Management Fund Resources Undignated Balances (Unexpired) Accounts Payable Subtotal 24 8440 15,921,804.00 16,69,942,000.00 1,669,942,000.00 1,669,942,000.00 1,669,942,000.00 25,349,819,000. 22,349,819,000. 399,551,679,83 29,257,821,43 370,293,858. 1,469,774,881,26 24,604,098,257. 423,134,32,337,637 1,469,774,881,26 24,604,098,257. 40,939,248.50 571,328,835. Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Undistructed Funds Unrealized Discount On Investments In Public Debt Securities Accounts Receivable Fund Equilies: Undignated Balances (Unexpired) Accounts Receivable Fund Equilies: Undignated Balances (Unexpired) Accounts Receivable Fund Equilies: Undignated Balances (Unexpired) Accounts Payable Subtotal 24 8440 40 15,921,804.90 40,7196,921. | | No Year | 24 | | 8424 | | | | | -1,539,9/1,951.19 | | |
| Employees' Life Insurance Fund, Office Of Personnel Management - Confinued Fund Resources: Unobligated Balances (Unexpired) Accounts Payable Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Unobligated Funds Subtotal 24 8424 8424 Accounts Payable Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Undistruction of Funds Unrealized Discount On Investments Investments in Public Debt Securities Accounts Receivable Fund Equilies: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 8440 Subtotal 25 8440 Subtotal 26 8440 Subtotal 27 8440 Subtotal 28 8440 Subtotal 28 8440 Subtotal 48 8440 | | | | | | | | | | | | |
| Management - Continued Fund Resources - Continued: | | | | | | | 23,689,877,000.00 | | 1,659,942,000.00 | | | 25,349,819,000.00 |
| Accounts Receivable Fund Equilities: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 8424 Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Undisbursed Funds Unrealized Discount On Investments Unrealized Discount On Investments Investments In Public Debt Securities Accounts Receivable Fund Equilities: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 8440 15,921,804,90 903,060,00000 903,060,00 | Management – Continued | | | | | | | | | | | |
| Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtolal 24 8424 Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Undisbursed Funds Unrealized Discount On Investments Investments in Public Debt Securities Accounts Receivable Fund Equities: Unobligated Balances (Unexpired) Accounts Receivable Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtolal 24 8440 15,921,804.90 907,196,921.90 907,196,921.90 907,196,921.90 902,669,665.53 902,669,665.53 11,394,548. 4,136,921.90 903,060,000.00 903, | | | | | | | | | | | | |
| Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 8424 Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 8424 | | | | | | | 399,551,679.83 | | | | 29,257,821.43 | 370,293,858.40 |
| Accounts Payable Subtotal 24 8424 0-0-1,539,971,951.19 1,539,971,971,971,971,971,971,971,971,971,97 | · | | | | | | | | | | | |
| Subtotal 24 8424 0-0 -1,539,971,951.19 | | | | | | | | | | | | |
| Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Undisbursed Funds Unrealized Discount On Investments Investments in Public Debt Securities Accounts Receivable Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtotal Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Subtotal Assumption No Year 24 8440 15,921,804,90 907,196,921,90 907 | Accounts Payable | | | | | | | | | | | -571,328,835.00 |
| Management Fund Resources: Undisbursed Funds No Year 24 8440 15,921,804.90 -907,196,921.90 -902,669,665.53 — 11,394,548. Unrealized Discount On Investments 1,3940,720.88 4,136,921.90 — 9,803,798. Investments In Public Debt Securities 6,649,039,000.00 903,060,000.00 — -132,584,685.63 1,029,838.999. Fund Equities: Unobligated Balances (Unexpired) -4,416,477,787.20 — 915,313,598.87 *5,331,791,386. Accounts Payable Subtotal 24 8440 0 - -902,669,665.53 902,669,665.53 Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: - - -902,669,665.53 902,669,665.53 | | Subtotal | 24 | | 8424 | | -0- | | | -1,539,971,951.19 | 1,539,971,951.19 | -0 |
| Undisbursed Funds Unrealized Discount On Investments Investments In Public Debt Securities Accounts Receivable Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtotal Accounts Payable Subtotal Undisbursed Funds 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,921,804,90 15,931,900,00 15,931,900,00 15,931,900,00 16,649,039,000,00 17,552,099,00 | | | | | | | | | | | | |
| Unrealized Discount On Investments Investments In Public Debt Securities Accounts Receivable Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 Subt | Fund Resources: | | | | | | | | | | | |
| Investments In Public Debt Securities | Undisbursed Funds | No Year | 24 | | 8440 | | 15,921,804.90 | | -907,196,921.90 | -902,669,665.53 | | 11,394,548.53 |
| Accounts Receivable Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtotal Subtotal Accounts Receivable Subtotal Accounts Payable Subtotal Accounts Payable Subtotal Accounts Payable Subtotal Subtotal Accounts Payable Account | Unrealized Discount On Investments | | | | | | -13,940,720.88 | | 4,136,921.90 | | | -9,803,798.98 |
| Fund Equities: Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Subtotal 24 Subtot | Investments In Public Debt Securities | | | | | | 6,649,039,000.00 | | 903,060,000.00 | | | 7,552,099,000.00 |
| Unobligated Balances (Unexpired) Accounts Payable Subtotal 24 Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: Unobligated Balances (Unexpired) 6-4,416,477,787.20 915,313,598.87 8-5,331,791,386. 6-3,131,796,600.32 902,669,665.53 902,669,665.53 902,669,665.53 | Accounts Receivable | | | | | | 897,254,303.50 | | | | -132,584,685.63 | 1,029,838,989.13 |
| Accounts Payable Subtotal 24 8440 6-3,131,796,600.32 | Fund Equities: | | | | | | | | | | | |
| Subtotal 24 8440 -0- Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: | Unobligated Balances (Unexpired) | | | | | | 6-4,416,477,787.20 | | | | 915,313,598.87 | 8-5,331,791,386.07 |
| Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: | Accounts Payable | | | | | | 6-3,131,796,600.32 | | | | 119,940,752.29 | -3,251,737,352.61 |
| Fund Resources: | | Subtotal | 24 | | 8440 | | -0- | | | -902,669,665.53 | 902,669,665.53 | -0 |
| | | | | | | | | | | | | |
| | Undisbursed Funds | No Year | 24 | | 8445 | | 13,010.55 | | -38,721.56 | -37,892.18 | | 12,181.17 |

| Appropriation Or Fund Account | | Account Symbol | | | Balances, | Appropriations And | Transfers | | Balances Withdrawn | Balances, | |
|--|---------------------------|----------------|-----------|-------------------|------------|--------------------------|---|--|--------------------|-------------------------------------|-------------------------------|
| Title | Period Of Availability | D | ept Tr | Account Number | Sub No. | Beginning Of Fiscal Year | Other Obligational Authority ¹ | Borrowings And Investment (Net) ² | Outlays (Net) | And Other Transactions ³ | End Of Fiscal Year4 |
| | 7 (valiaziii) | Reg | From | rambor | 110. | | | | | | |
| Transfer To: | | | | | | | | | | | |
| Employment Standards Administration, Department | N- V | 1/ | 24 | 0445 | 15 | | | | 0.00 | | 7.0.00 |
| Of Labor | No Year | 16 19 | 24 24 | 8445 8445 | 15 | 2// 00 | | | 0.03 878.40 | | ⁷ -0.03 -512.40 |
| Department Of State Unrealized Discount On Investments | 5No Year | 19 | 24 | 8445 | | 366.00 -21,219.60 | | 3,721.56 | | | -512.40 7-17,498.04 |
| Investments In Public Debt Securities | | | | | | 1,995,000.00 | | 35,000.00 | | | 2,030,000.00 |
| Accounts Receivable | | | | | | 1,995,000.00 | | 35,000.00 | | 59,276.84 | |
| Fund Equities: | | | | | | 100,743.10 | | | | 37,270.04 | 107,000.34 |
| Unobligated Balances (Unexpired) | | | | | | 6-1,828,931.00 | | | | 9,120.40 | 9-1,838,051.40 |
| Accounts Payable | | | | | | 6-325,169.13 | | | | -30,871.09 | |
| , occurso i cyasic | Subtotal | 24 | | 8445 | | -0- | | | -37,013.75 | 37,526.15 | • |
| Deductions For Offsetting Receipts | | | | | | | | | | | |
| Intrabudgetary Transactions | | | | | | | -22,137,257,079.48 | | -22,137,257,079.48 | | |
| Total, Office Of Personnel Management | | | | | | | 86,245,800,435.17 | | 52,512,371,605.76 | 33,701,906,698.54 | 31,522,130.87 |
| | | | | | | _ | | _ | | - | - |
| | | | | | | | | | | | |

Footnotes

- The amounts in this column, unless otherwise footnoted, represent appropriations, increases and rescissions in borrowing authority or new contract authority. Only appropriations with appropriation transfer activity are presented in Table 1 (Appropriations and Appropriation Transfers). Since the Department of Veterans Affairs had no transfer activity during fiscal year 2002, Table 1 does not appear.
- The amounts in this column, unless otherwise footnoted, represent transfers other than appropriation transfers, borrowings (gross), investments (net), unrealized discounts or agent cashier funds.
- The amounts in this column, unless otherwise footnoted, represent obligated balances canceled for fiscal year 1997 pursuant to 31 U.S.C. 1553, changes in unfilled customer orders, accounts receivable, accounts payable, undelivered orders, unobligated balances and adjustments to borrowing and contract authority.
- 4 Unobligated balances for no -year or unexpired multiple year accounts are available for obligation; unobligated balances for expired fiscal year accounts are not available for obligation.
- This account was not certified to Treasury in accordance with Treasury certification standards, which require a statement on the Year-End Closing Document that indicates the amounts have been certified in accordance with the criteria of 31 U.S.C. 1501.
- 6 The opening balances of the following accounts have been adjusted during the current fiscal year and do not agree with last year's closing balances:

| <u>Account</u> | <u>Adjustment</u> |
|--|-------------------|
| 24 0100 - Accounts Receivable | -\$5,168,774.01 |
| 24 0100 - Unfilled Customer Orders | -90,189.26 |
| 24 0100 - Unobligated Balances (Expired) | -1,075,769.76 |
| 24 0100 - Unobligated Balances (Unexpired) | -8,246.33 |
| 24 0100 - Accounts Payable | 5,856,788.95 |
| 24 0100 - Undelivered Orders | 486,190.41 |
| 24 4571 - Accounts Receivable | 51,144,293.58 |
| 24 4571 - Unfilled Customer Orders | -40,400,805.47 |
| 24 4571 - Unobligated Balances (Unexpired) | -9,877,288.21 |
| 24 4571 - Accounts Payable | -2,499,588.02 |
| 24 4571 - Undeliverable Orders | 1,633,388.12 |
| 24 8424 - Unobligated Balances (Unexpired) | -931,748.50 |
| 24 8424 - Accounts Payable | 931,748.50 |
| 24 8445 - Unobligated Balances (Unexpired) | 106,510.13 |
| 24 8445 - Accounts Payable | -106,510.13 |
| 24 8440 - Unobligated Balances (Unexpired) | 26,416,584.18 |
| 24 8440 - Accounts Payable | -26,416,584.18 |
| | |

- 7 Subject to disposition by the administrative agency.
- Includes \$0.03, which is subject to disposition by the administrative agency.
- 9 Includes \$5,341,595,185.05, which is subject to disposition by the administrative agency.